

AMENDED IN ASSEMBLY JUNE 13, 2011

CALIFORNIA LEGISLATURE—2011–12 REGULAR SESSION

ASSEMBLY BILL

No. 248

Introduced by Assembly Member Perea

February 3, 2011

~~An act to add Chapter 13.5 (commencing with Section 93000) to Part 57 of Division 9 of Title 3 of the Education Code, relating to research facilities. An act to add and repeal Section 17053.90 of the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.~~

LEGISLATIVE COUNSEL'S DIGEST

AB 248, as amended, Perea. ~~University of California: research facilities. Personal income tax: physicians: qualified medical services.~~

The Personal Income Tax Law authorizes various credits against the taxes imposed by that law.

This bill would authorize a credit against those taxes for each taxable year beginning on or after January 1, 2012, and before January 1, 2017, in an amount equal to 25% of the value of qualified medical services, as defined, personally provided by a qualified taxpayer during the taxable year.

This bill would take effect immediately as a tax levy.

~~Existing law establishes the University of California, which is administered by the Regents of the University of California.~~

~~This bill would request the Regents of the University of California to manage high-tech research facilities for use by the University of California and private companies for research projects.~~

Vote: majority. Appropriation: no. Fiscal committee: ~~no~~-yes.
State-mandated local program: no.

The people of the State of California do enact as follows:

1 *SECTION 1. Section 17053.90 is added to the Revenue and*
2 *Taxation Code, to read:*

3 17053.90. (a) *For each taxable year beginning on or after*
4 *January 1, 2012, and before January 1, 2017, there shall be*
5 *allowed as a credit against the “net tax,” as defined in Section*
6 *17039, an amount equal to 25 percent of the value of qualified*
7 *medical services personally provided by a qualified taxpayer*
8 *during the taxable year.*

9 (b) *For purposes of this section:*

10 (1) *“Emergency medical services” has the same meaning as*
11 *“emergency services and care” as that term is defined in*
12 *subdivision (a) of Section 1317.1 of the Health and Safety Code.*

13 (2) *“Local community clinic” means a community clinic or free*
14 *clinic as defined in subparagraphs (A) and (B) of paragraph (1)*
15 *of subdivision (a) of Section 1204 of the Health and Safety Code.*

16 (3) *“Qualified medical services” means medical services*
17 *provided by a qualified taxpayer free of charge or at a reduced*
18 *rate at a local community clinic, or emergency medical services*
19 *provided by a qualified taxpayer free of charge or at a reduced*
20 *rate in an emergency department of a general acute care hospital*
21 *licensed pursuant to Section 1250 of the Health and Safety Code.*

22 (4) *“Qualified taxpayer” means a physician or surgeon licensed*
23 *by the Medical Board of California or the Osteopathic Medical*
24 *Board of California.*

25 (c) *The amount of credit allowed to any qualified taxpayer by*
26 *this section shall not exceed five thousand dollars (\$5,000) per*
27 *taxable year.*

28 (d) (1) *The value of medical services provided shall be*
29 *determined according to the usual, reasonable, and customary*
30 *rate as described in Section 1300.71(a)(3)(B) of Title 28 of the*
31 *California Code of Regulations.*

32 (2) *In the case of medical services being provided at a reduced*
33 *rate, the amount used to calculate the value of the qualified medical*
34 *services provided shall be the difference between the value of the*
35 *medical services provided, as determined by paragraph (1), and*
36 *the reduced rate charged.*

37 (e) *No other credit or deduction shall be allowed by this part*
38 *for any amount for which a credit is claimed under this section.*

1 (f) *The local community clinic or general acute care hospital,*
2 *as described in this section, shall provide documentation to the*
3 *qualified taxpayer regarding the value of services provided, as*
4 *prescribed by this section.*

5 (g) *If the credit allowed by this section exceeds the “net tax”*
6 *for the taxable year, the excess may be carried over to reduce the*
7 *“net tax” for the succeeding eight taxable years, or until the credit*
8 *has been exhausted, whichever occurs first.*

9 (h) *This section shall remain in effect only until December 1,*
10 *2017, and as of that date is repealed. However, any unused credit*
11 *may continue to be carried forward, as provided in subdivision*
12 *(g).*

13 SEC. 2. *This act provides for a tax levy within the meaning of*
14 *Article IV of the Constitution and shall go into immediate effect.*

15 ~~SECTION 1. Chapter 13.5 (commencing with Section 93000)~~
16 ~~is added to Part 57 of Division 9 of Title 3 of the Education Code,~~
17 ~~to read:~~

18
19 ~~CHAPTER 13.5. HIGH-TECH RESEARCH FACILITIES~~
20

21 ~~93000. The Regents of the University of California are~~
22 ~~requested to manage high-tech research facilities for use by the~~
23 ~~University of California and private companies for research~~
24 ~~projects.~~